

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Terminal Building and Use Fees	177,676,502	169,932,982	176,730,301	176,730,301
Landing Fees and Other Aircraft Fees	30,836,943	42,067,622	43,750,327	43,750,327
Gate Use Fees	26,409,930	25,094,634	26,098,419	26,098,419
Terminal Concession Fees	31,602,682	73,651,532	76,597,593	76,597,593
Rental Car Facility and Concession Fees	47,965,093	76,831,704	78,368,338	78,368,338
Parking and Ground Transportation Fees	46,579,576	82,141,884	83,784,722	83,784,722
Gaming Fees	23,063,328	53,198,548	54,262,519	54,262,519
Ground Rents and Use Fees	21,655,472	38,458,434	39,227,603	39,227,603
Other	8,509,388	13,105,514	13,367,624	13,367,624
Total Operating Revenue	414,298,914	574,482,854	592,187,446	592,187,446
OPERATING EXPENSE				
Airports				
Salaries & Wages	86,462,531	93,663,500	102,864,025	102,864,025
Employee Benefits	43,337,027	41,042,534	54,093,621	54,093,621
Contracted & Professional Services	57,403,101	60,851,236	80,250,106	80,250,106
Utilities & Communications	19,660,075	23,508,236	28,244,131	28,244,131
Repairs & Maintenance	13,590,964	14,838,856	12,978,375	12,978,375
Materials & Supplies	9,915,973	12,130,994	30,814,822	30,814,822
Administrative Expenses	3,834,296	5,920,020	5,763,300	5,763,300
Depreciation/Amortization	192,025,150	195,000,000	195,000,000	195,000,000
Total Operating Expense	426,229,117	446,955,376	510,008,380	510,008,380
Operating Income or (Loss)	(11,930,203)	127,527,478	82,179,066	82,179,066
NONOPERATING REVENUES				
Interest Earnings	23,829,858	9,324,752	9,000,000	9,000,000
Passenger Facility Charge	58,898,601	78,200,385	81,328,400	81,328,400
Capital Contributions	20,626,267	9,871,064	10,000,000	10,000,000
Other	157,418,317	69,816,358	55,000,000	65,000,000
Total Nonoperating Revenues	260,773,043	167,212,559	155,328,400	165,328,400
NONOPERATING EXPENSES				
Interest Expense*	98,366,052	93,678,567	95,000,000	95,000,000
(Gain) / Loss on Disposal of Property & Equipment	5,025,644	(30,160,362)	(10,000,000)	(10,000,000)
Total Nonoperating Expenses	103,391,696	63,518,205	85,000,000	85,000,000
Net Income (Loss) before Operating Transfers	145,451,144	231,221,832	152,507,466	162,507,466
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel**	8,241,689	16,175,185	15,000,000	15,000,000
Out				
Net Operating Transfers	8,241,689	16,175,185	15,000,000	15,000,000
NET INCOME (LOSS)	153,692,833	247,397,017	167,507,466	177,507,466

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

** NOTE: Jet "A" Fuel Tax revenues are recorded
in the ACFR as Transfers In.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
Funds 5200-5290
Department of Aviation

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	418,047,152	574,482,854	592,187,446	592,187,446
Cash paid to employees & benefits	(128,979,206)	(134,706,034)	(156,957,646)	(156,957,646)
Cash paid for services & supplies	(77,332,543)	(117,249,342)	(158,050,734)	(158,050,734)
a. Net cash provided by (or used for) operating activities	211,735,403	322,527,478	277,179,066	277,179,066
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	6,288,401	16,175,185	15,000,000	15,000,000
b. Net cash provided by (or used for) noncapital financing activities	6,288,401	16,175,185	15,000,000	15,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Collateralized Agreements	430,000	(1,000,000)	(3,000,000)	(3,000,000)
Passenger facility charges	54,760,180	78,200,385	81,328,400	81,328,400
Proceeds from bonds & loans	15,327,519			
Cash provided from federal grants	190,363,995	85,273,064	50,277,000	60,277,000
Acquisition, construction or improvement of capital assets	(46,255,807)	(40,000,000)	(70,000,000)	(70,000,000)
Sale of capital assets	9,174,062	27,451,351	6,000,000	6,000,000
Bond Refunding Payments	1,344,684			
Principal	(174,380,000)	(152,575,000)	(152,575,000)	(152,575,000)
Interest	(153,165,546)	(132,859,113)	(136,422,613)	(135,491,761)
Other - donation airport name change	1,000,000	3,615,500	1,000,000	1,000,000
c. Net cash provided by (or used for) capital and related financing activities	(101,400,913)	(131,893,813)	(223,392,213)	(212,461,361)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	177,082,970	160,000,000	220,000,000	220,000,000
Purchase of investments	(152,098,099)	(299,000,000)	(200,000,000)	(200,000,000)
Interest earnings	5,400,920	9,324,752	9,000,000	9,000,000
d. Net cash provided by (or used in) investing activities	30,385,791	(129,675,248)	29,000,000	29,000,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	147,008,682	77,133,602	97,786,853	108,717,705
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	981,173,261	1,128,181,943	1,205,315,545	1,205,315,545
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,128,181,943	1,205,315,545	1,303,102,398	1,314,033,250

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
Funds 5200-5290
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	38,221,701	36,429,155	39,411,764	39,411,764
Charges for Services				
Engineering Charges	136,185	200,000	89,487	89,487
Total Operating Revenue	38,357,886	36,629,155	39,501,251	39,501,251
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	12,134,307	14,365,534	16,458,511	16,458,511
Employee Benefits	5,826,025	6,096,310	7,157,871	7,157,871
Services & Supplies	4,397,972	5,281,253	10,455,571	10,455,571
Subtotal	22,358,304	25,743,097	34,071,953	34,071,953
Public Works				
Salaries & Wages	5,863,858	6,481,870	7,347,305	7,347,305
Employee Benefits	3,596,767	2,904,610	3,293,425	3,293,425
Services & Supplies	1,368,415	1,575,194	3,044,754	3,044,754
Subtotal	10,829,040	10,961,674	13,685,484	13,685,484
Depreciation/Amortization	1,404,685	1,379,221	1,194,926	1,194,926
Total Operating Expense	34,592,029	38,083,992	48,952,363	48,952,363
Operating Income or (Loss)	3,765,857	(1,454,837)	(9,451,112)	(9,451,112)
NONOPERATING REVENUES				
Interest Earnings	372,003	615,729	615,729	615,729
Total Nonoperating Revenues	372,003	615,729	615,729	615,729
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment	(127,775)			
Total Nonoperating Expenses	(127,775)	0	0	0
Net Income (Loss) before				
Operating Transfers	4,265,635	(839,108)	(8,835,383)	(8,835,383)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	4,265,635	(839,108)	(8,835,383)	(8,835,383)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	48,359,233	36,429,155	39,411,764	39,411,764
Cash paid to employees & benefits	(25,363,063)	(29,848,324)	(34,257,112)	(34,257,112)
Cash paid for services & supplies	(5,684,266)	(6,856,447)	(13,500,325)	(13,500,325)
Other operating receipts	196,029	200,000	89,487	89,487
a. Net cash provided by (or used for) operating activities	17,507,933	(75,616)	(8,256,186)	(8,256,186)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(724,033)	(702,313)	(12,869,442)	(12,869,442)
Sale of capital assets	127,775			
c. Net cash provided by (or used for) capital and related financing activities	(596,258)	(702,313)	(12,869,442)	(12,869,442)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	458,491	615,729	615,729	615,729
d. Net cash provided by (or used in) investing activities	458,491	615,729	615,729	615,729
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	17,370,166	(162,200)	(20,509,899)	(20,509,899)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	78,787,088	96,157,254	95,995,054	95,995,054
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	96,157,254	95,995,054	75,485,155	75,485,155

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	377,008	375,142	375,000	375,000
Miscellaneous				
Other	25,382			
Total Operating Revenue	402,390	375,142	375,000	375,000
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	197,957	180,121	282,000	282,000
Depreciation/Amortization	417,312	416,111	415,466	415,466
Total Operating Expense	615,269	596,232	697,466	697,466
Operating Income or (Loss)	(212,879)	(221,090)	(322,466)	(322,466)
NONOPERATING REVENUES				
Consolidated Tax	10,346	10,346	10,346	10,346
Interest Earnings	2,691	1,593	1,593	1,593
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	39,432	48,971	42,000	42,000
Total Nonoperating Revenues	52,469	60,910	53,939	53,939
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	(160,410)	(160,180)	(268,527)	(268,527)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(160,410)	(160,180)	(268,527)	(268,527)

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	382,672	375,142	375,000	375,000
Cash paid for services & supplies	(443,396)	(180,121)	(282,000)	(282,000)
Other operating receipts	25,382			
a. Net cash provided by (or used for) operating activities	(35,342)	195,021	93,000	93,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by consolidated tax	10,346	10,346	10,346	10,346
b. Net cash provided by (or used for) noncapital financing activities	10,346	10,346	10,346	10,346
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
County option (0.25%) sales & use tax (Water Infrastructure)	39,432	48,971	42,000	42,000
Acquisition, construction or improvement of capital assets	(7,726)	(18,711)	(400,000)	(400,000)
c. Net cash provided by (or used for) capital and related financing activities	31,706	30,260	(358,000)	(358,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	2,980	1,593	1,593	1,593
d. Net cash provided by (or used in) investing activities	2,980	1,593	1,593	1,593
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	9,690	237,220	(253,061)	(253,061)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	200,128	209,818	447,038	447,038
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	209,818	447,038	193,977	193,977

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Other Departments		3,000,000	2,000,000	2,000,000
Parking Fees	145,917	188,000	188,000	188,000
Total Operating Revenue	145,917	3,188,000	2,188,000	2,188,000
OPERATING EXPENSE				
General Government				
Salaries & Wages	160,867	202,531	237,996	237,996
Employee Benefits	76,509	104,420	110,192	110,192
Services & Supplies	223,308	344,910	708,143	708,143
Depreciation/Amortization	186,637	186,637	186,637	186,637
Total Operating Expense	647,321	838,498	1,242,968	1,242,968
Operating Income or (Loss)	(501,404)	2,349,502	945,032	945,032
NONOPERATING REVENUES				
Interest Earnings	(6,609)	11,497	11,497	11,497
Total Nonoperating Revenues	(6,609)	11,497	11,497	11,497
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	(508,013)	2,360,999	956,529	956,529
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(508,013)	2,360,999	956,529	956,529

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5380
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	177,542	3,188,000	2,188,000	2,188,000
Cash paid to employees & benefits	(246,322)	(306,951)	(348,188)	(348,188)
Cash paid for services & supplies	(199,628)	(344,910)	(708,143)	(708,143)
a. Net cash provided by (or used for) operating activities	(268,408)	2,536,139	1,131,669	1,131,669
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(87,402)	(115,716)	(3,695,888)	(3,695,888)
c. Net cash provided by (or used for) capital and related financing activities	(87,402)	(115,716)	(3,695,888)	(3,695,888)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(2,459)	11,497	11,497	11,497
d. Net cash provided by (or used in) investing activities	(2,459)	11,497	11,497	11,497
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(358,269)	2,431,920	(2,552,722)	(2,552,722)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,228,239	1,869,970	4,301,890	4,301,890
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,869,970	4,301,890	1,749,168	1,749,168

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5380
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	3,802,897	11,130,882	15,739,330	15,739,330
Total Operating Revenue	3,802,897	11,130,882	15,739,330	15,739,330
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	4,019,802	7,230,807	10,816,151	10,816,151
Employee Benefits	586,860	802,641	1,033,727	1,033,727
Services & Supplies	3,359,935	5,025,689	6,319,641	6,319,641
Depreciation/Amortization	42,510	40,980	40,460	40,460
Total Operating Expense	8,009,107	13,100,117	18,209,979	18,209,979
Operating Income or (Loss)	(4,206,210)	(1,969,235)	(2,470,649)	(2,470,649)
NONOPERATING REVENUES				
Interest Earnings	(48,644)	23,840	23,840	23,840
Total Nonoperating Revenues	(48,644)	23,840	23,840	23,840
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	(4,254,854)	(1,945,395)	(2,446,809)	(2,446,809)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	1,700,000	3,700,000	1,700,000	1,700,000
Out				
Net Operating Transfers	1,700,000	3,700,000	1,700,000	1,700,000
NET INCOME (LOSS)	(2,554,854)	1,754,605	(746,809)	(746,809)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,926,311	11,130,882	15,739,330	15,739,330
Cash paid to employees & benefits	(4,328,729)	(8,033,448)	(11,849,878)	(11,849,878)
Cash paid for services & supplies	(3,221,165)	(5,025,689)	(6,319,641)	(6,319,641)
a. Net cash provided by (or used for) operating activities	(3,623,583)	(1,928,255)	(2,430,189)	(2,430,189)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,700,000	3,700,000	1,700,000	1,700,000
b. Net cash provided by (or used for) noncapital financing activities	1,700,000	3,700,000	1,700,000	1,700,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(37,861)	23,840	23,840	23,840
d. Net cash provided by (or used in) investing activities	(37,861)	23,840	23,840	23,840
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,961,444)	1,795,585	(706,349)	(706,349)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,409,307	2,447,863	4,243,448	4,243,448
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,447,863	4,243,448	3,537,099	3,537,099

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	6,383,346	5,482,397	3,540,737	3,540,737
Charges for Services				
Total Patient Revenue	514,347,678	542,659,923	513,122,066	534,370,000
MCO Enhanced Rate - Current Year	48,014,441	61,921,977	81,575,604	78,696,410
Upper Payment Limit (UPL)	83,689,901	85,874,748	58,653,190	60,882,576
Practitioner UPL	962,112	1,455,048	1,600,552	1,600,552
Indigent Accident Fund (IAF) Supplemental	11,577,498	10,421,863	9,926,485	9,408,684
Disproportionate Share (DSH)	80,116,980	72,483,636	82,616,472	80,766,265
Cost Report Settlement	2,356,520	3,100,000	861,671	861,671
Other	59,097,189	28,591,244	27,554,985	27,554,985
Total Operating Revenue	806,545,665	811,990,836	779,451,762	797,681,880
OPERATING EXPENSE				
Hospital				
Salaries & Wages	309,079,369	350,982,343	316,479,065	317,604,298
Employee Benefits	136,915,763	148,950,826	146,338,669	148,501,968
Services & Supplies	181,867,274	142,868,915	140,893,053	143,139,448
Professional Fees	43,113,601	44,725,101	45,198,932	45,417,932
Purchased Services	75,332,887	68,656,166	71,724,506	71,724,506
Repairs and Maintenance	8,387,571	8,950,527	10,970,137	10,970,137
Other	20,891,054	20,774,576	22,825,018	22,974,144
Rent	8,688,230	9,443,705	9,701,338	9,701,338
Depreciation/Amortization	24,317,456	25,237,519	27,615,936	27,615,936
Total Operating Expense	808,593,205	820,589,678	791,746,654	797,649,707
Operating Income or (Loss)	(2,047,540)	(8,598,842)	(12,294,892)	32,173
NONOPERATING REVENUES				
Interest Earnings	(1,295,236)	1,084,079	3,341,880	3,341,880
Other	34,654,271			
Total Nonoperating Revenues	33,359,035	1,084,079	3,341,880	3,341,880
NONOPERATING EXPENSES				
Interest Expense*	623,178	496,620	302,250	302,250
Amortization of Deferred Charges	51,831	51,832	51,832	51,832
Total Nonoperating Expenses	675,009	548,452	354,082	354,082
Net Income (Loss) before				
Operating Transfers	30,636,486	(8,063,215)	(9,307,094)	3,019,971
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	15,000,000	31,000,000	31,000,000	31,000,000
In From Fund 2980 (COVID-19 Response)	16,000,000			
Out				
Net Operating Transfers	31,000,000	31,000,000	31,000,000	31,000,000
NET INCOME (LOSS)	61,636,486	22,936,785	21,692,906	34,019,971

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	604,991,426	751,679,578	748,356,040	766,586,158
Cash paid to employees & benefits	(418,724,428)	(453,321,170)	(462,817,734)	(466,106,266)
Cash paid for services & supplies	(340,783,224)	(341,826,159)	(301,312,984)	(303,927,505)
Other operating receipts	65,316,518	33,631,941	31,095,722	31,095,722
a. Net cash provided by (or used for) operating activities	(89,199,708)	(9,835,810)	15,321,044	27,648,109
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	40,000,000	31,000,000	31,000,000	31,000,000
Other - Donation	34,654,271			
b. Net cash provided by (or used for) noncapital financing activities	74,654,271	31,000,000	31,000,000	31,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(22,618,422)	(31,000,000)	(31,000,000)	(31,000,000)
Principal	(5,985,000)	(6,170,000)	(6,370,000)	(6,370,000)
Interest	(685,023)	(496,620)	(302,250)	(302,250)
c. Net cash provided by (or used for) capital and related financing activities	(29,288,445)	(37,666,620)	(37,672,250)	(37,672,250)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(1,295,236)	1,084,079	3,341,880	3,341,880
d. Net cash provided by (or used in) investing activities	(1,295,236)	1,084,079	3,341,880	3,341,880
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(45,129,118)	(15,418,351)	11,990,674	24,317,739
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	265,501,805	220,372,687	231,428,823	204,954,336
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	220,372,687	204,954,336	243,419,497	229,272,075

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,071,376	2,336,932	3,190,000	3,190,000
Total Operating Revenue	2,071,376	2,336,932	3,190,000	3,190,000
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	849,340	945,291	1,121,133	1,121,133
Employee Benefits	213,668	242,796	267,688	267,688
Services & Supplies	1,089,019	1,413,966	1,964,000	1,964,000
Depreciation/Amortization	508	509	509	509
Total Operating Expense	2,152,535	2,602,562	3,353,330	3,353,330
Operating Income or (Loss)	(81,159)	(265,630)	(163,330)	(163,330)
NONOPERATING REVENUES				
Interest Earnings	1,191	7,659	7,659	7,659
Total Nonoperating Revenues	1,191	7,659	7,659	7,659
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	(79,968)	(257,971)	(155,671)	(155,671)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)		250,000	250,000	250,000
Out				
Net Operating Transfers	0	250,000	250,000	250,000
NET INCOME (LOSS)	(79,968)	(7,971)	94,329	94,329

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,071,906	2,336,932	3,190,000	3,190,000
Cash paid to employees & benefits	(998,674)	(1,188,087)	(1,388,821)	(1,388,821)
Cash paid for services & supplies	(980,779)	(1,413,966)	(1,964,000)	(1,964,000)
a. Net cash provided by (or used for) operating activities	92,453	(265,121)	(162,821)	(162,821)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds		250,000	250,000	250,000
b. Net cash provided by (or used for) noncapital financing activities	0	250,000	250,000	250,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	2,758	7,659	7,659	7,659
d. Net cash provided by (or used in) investing activities	2,758	7,659	7,659	7,659
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	95,211	(7,462)	94,838	94,838
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,138,094	1,233,305	1,225,843	1,225,843
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,233,305	1,225,843	1,320,681	1,320,681

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	1,969,184	3,403,036	3,490,000	3,490,000
Miscellaneous				
Other	116,111	24,360		
Total Operating Revenue	2,085,295	3,427,396	3,490,000	3,490,000
OPERATING EXPENSE				
Judicial				
Salaries & Wages	669,945	823,547	954,751	990,839
Employee Benefits	380,164	352,877	420,953	444,346
Services & Supplies	1,425,744	1,728,529	2,135,500	2,135,500
Depreciation/Amortization	102,244	102,244	100,365	100,365
Total Operating Expense	2,578,097	3,007,197	3,611,569	3,671,050
Operating Income or (Loss)	(492,802)	420,199	(121,569)	(181,050)
NONOPERATING REVENUES				
Interest Earnings	(9,217)	14,482	14,482	14,482
Total Nonoperating Revenues	(9,217)	14,482	14,482	14,482
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment	(4,275)			
Total Nonoperating Expenses	(4,275)	0	0	0
Net Income (Loss) before Operating Transfers	(497,744)	434,681	(107,087)	(166,568)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(497,744)	434,681	(107,087)	(166,568)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,989,530	3,403,036	3,490,000	3,490,000
Cash paid to employees & benefits	(1,138,377)	(1,176,424)	(1,375,704)	(1,435,185)
Cash paid for services & supplies	(1,409,262)	(1,728,529)	(2,135,500)	(2,135,500)
Other operating receipts	116,111	24,360		
a. Net cash provided by (or used for) operating activities	(441,998)	522,443	(21,204)	(80,685)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	4,275		(252,000)	(252,000)
c. Net cash provided by (or used for) capital and related financing activities	4,275	0	(252,000)	(252,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(4,670)	14,482	14,482	14,482
d. Net cash provided by (or used in) investing activities	(4,670)	14,482	14,482	14,482
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(442,393)	536,925	(258,722)	(318,203)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,403,752	1,961,359	2,498,284	2,498,284
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,961,359	2,498,284	2,239,562	2,180,081

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	162,332,747	173,636,382	179,732,268	179,732,268
Effluent Sales - Water Reuse Sales	674,979	536,850	550,852	550,852
Pretreatment Fees	539,425	549,347	551,089	551,089
Septage Fees	495,361	412,197	442,035	442,035
Miscellaneous				
Other	224,402	165,565	133,935	133,935
Total Operating Revenue	164,266,914	175,300,341	181,410,179	181,410,179
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	27,137,305	28,189,236	29,184,659	29,184,659
Employee Benefits	12,562,050	14,034,024	14,561,577	14,561,577
Services & Supplies	41,265,801	44,614,115	50,593,321	50,593,321
Depreciation/Amortization	92,289,781	95,058,474	97,910,229	97,910,229
Total Operating Expense	173,254,937	181,895,849	192,249,786	192,249,786
Operating Income or (Loss)	(8,988,023)	(6,595,508)	(10,839,607)	(10,839,607)
NONOPERATING REVENUES				
Interest Earnings	(285,800)	9,754,153	10,729,568	10,729,568
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	21,887,964	23,532,063	24,521,303	24,521,303
Connection Fees / SDA Revenues**	25,948,289	29,731,281	33,823,484	33,823,484
Capital Contributions**	43,849,545	45,165,031	46,089,368	46,089,368
Other	5,261,008	2,796,206	48,719	48,719
Total Nonoperating Revenues	96,661,006	110,978,734	115,212,442	115,212,442
NONOPERATING EXPENSES				
Interest Expense*	15,455,248	15,034,274	14,254,886	14,254,886
Total Nonoperating Expenses	15,455,248	15,034,274	14,254,886	14,254,886
Net Income (Loss) before Operating Transfers	72,217,735	89,348,952	90,117,949	90,117,949
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	72,217,735	89,348,952	90,117,949	90,117,949

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

** NOTE: Connection Fees (Water) for Actual
Prior Year are recorded in the ACFR
as Capital Contributions.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	165,977,634	175,134,776	181,276,244	181,276,244
Cash paid to employees & benefits	(39,140,229)	(42,223,260)	(43,746,236)	(43,746,236)
Cash paid for services & supplies	(39,746,321)	(44,614,115)	(50,593,321)	(50,593,321)
Other operating receipts		165,565	133,935	133,935
a. Net cash provided by (or used for) operating activities	87,091,084	88,462,966	87,070,622	87,070,622
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(94,697,524)	(105,050,844)	(178,456,210)	(169,089,596)
County option (0.25%) sales & use tax	20,075,397	23,532,063	24,521,303	24,521,303
Contributed Capital (Connection Fees)	25,948,289	29,731,281	33,823,484	33,823,484
Principal	(21,187,802)	(17,223,783)	(18,003,921)	(18,003,921)
Interest	(15,821,974)	(15,034,274)	(14,254,886)	(14,254,886)
c. Net cash provided by (or used for) capital and related financing activities	(85,683,614)	(84,045,557)	(152,370,230)	(143,003,616)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	10,614,582	9,754,153	10,729,568	10,729,568
Purchase of investments	(277,642,797)	(329,308,015)	(164,654,007)	(164,654,007)
Proceeds from sales of investments	268,027,835	314,829,905	216,439,873	216,439,873
d. Net cash provided by (or used in) investing activities	999,620	(4,723,957)	62,515,434	62,515,434
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,407,090	(306,548)	(2,784,174)	6,582,440
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	43,758,726	46,165,816	46,726,091	45,859,268
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	46,165,816	45,859,268	43,941,917	52,441,708

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District